

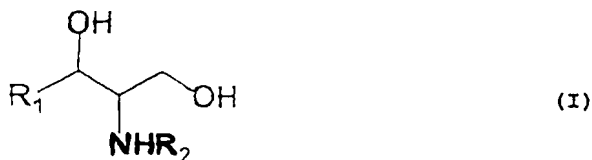
**AMENDMENTS TO THE CLAIMS**

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

Claims 1-6 (canceled).

7. (currently amended): A method of preparing a clear aqueous composition, which is not irritating to the skin, consisting essentially of 1.0 to 5.0% by weight of a ceramide represented by formula (I):



wherein R<sub>1</sub> represents a hydrocarbon group having 9 to 17 carbon atoms; and R<sub>2</sub> represents an acyl group having 2 to 30 carbon atoms which can contain a hydroxyl group,

comprising adding water to a lipid composition consisting essentially of (A) said ceramide, (B) a long-chain fatty acid having 12 to 24 carbon atoms, and (C) a nonionic surface active agent, and (E) optionally a sterol compound, and ~~wherein the weight ratio of component (A) to component (B) is from 20:1 to 1:3, and the weight ratio of component (A) to component (C) is from 1:1 to 1:10, whereby said lipid composition upon combination with water will yield a clear aqueous ceramide composition, and wherein the lipid composition is uniformly mixed~~

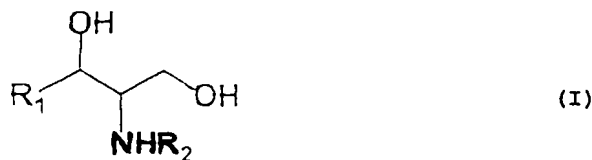
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~~while heating at 80 to 120°C, water is heated to 80 to 100°C, and the lipid composition and water are then mixed uniformly to prepare the clear aqueous composition which is not irritating to the skin, which components (A), (B), (C) and optionally (E) are being uniformly mixed while heating at 80 to 120°C and (F) polyhydric alcohol which has been heated to 80 to 100°C is added to the lipid composition and mixed while heating, and water which has been heated to 80 to 100°C is added thereto, and the resulting mixture is then allowed to cool to room temperature.~~

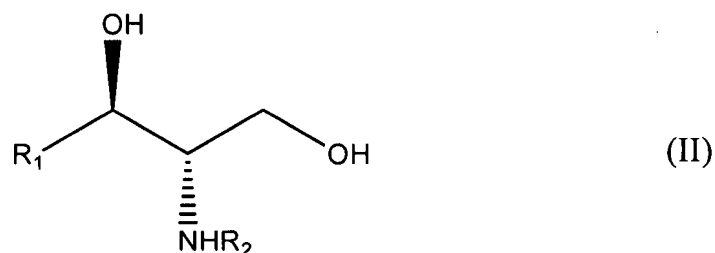
Claims 8-11 (canceled).

12. (previously presented): The method of claim 15, wherein the long-chain fatty acid is at least one of isostearic acid and oleic acid.

13. (previously presented): The method of claim 15, wherein the non-ionic surface active agent is a polyoxyethylene hydrogenated castor oil.

14. (previously presented): The method of claim 15, wherein there is further added to the water and the lipid composition cholesterol.

15. (previously presented): The method of claim 7, wherein said ceramide represented by formula (I) is an optically active ceramide of natural type represented by formula (II):



wherein R<sub>1</sub> and R<sub>2</sub> are as defined in claim 7.

16. (previously presented): The method of claim 15, wherein the long-chain fatty acid is isostearic acid and oleic acid in combination.

17. (previously presented): The method of claim 16, wherein the non-ionic surface active agent is a polyoxyethylene hydrogenated castor oil and wherein there is further added to the water and the lipid composition cholesterol.

18. (previously presented): The method of claim 15, wherein the compound represented by formula (II) is selected from the group consisting of:

(2S, 3R)-2-tetradecanoylamino-octadecane-1,3-diol,

(2S, 3R)-2-hexadecanoylamino-octadecane-1,3-diol,

(2S, 3R)-2-octadecanoylamino-octadecane-1,3-diol,

(2S, 3R)-2-nonadecanoylamino-octadecane-1,3-diol,

(2S, 3R)-2-eicosanoylamino-octadecane-1,3-diol,

(2S,3R)-2-oleoylamino-octadecane-1,3-diol,

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(2S, 3R)-2-linoleoylaminoctadecane-1,3-diol,  
(2S, 3R)-2-(2-hydroxyhexadecanoyl) aminoctadecane-1,3-diol,  
(2S,3R)-2-(3-hydroxyhexadecanoyl) aminoctadecane-1,3-diol,  
(2S, 3R)-2-tetradecanoylaminohexadecane-1,3-diol,  
(2S, 3R)-2-hexadecanoylamiohexadecane-1,3-diol,  
(2S, 3R)-2-octadecanoylaminohexadecane-1,3-diol,  
(2S, 3R)-2-nonadecanoylaminohexadecane-1,3-diol,  
(2S, 3R) -2-eicosanoylaminohexadecane-1,3-diol,  
(2S, 3R) -2-oleoylaminohexadecane-1,3-diol,  
(2S, 3R) -2-linoleoylaminohexadecane-1,3-diol, and  
(2S, 3R) -2- (2-hydroxyhexadecanoyl) aminohexadecane-1,3-diol.

19. (previously presented): The method according to claim 15, wherein the compound of formula (II) is (2S, 3R)-2-octadecanoylaminoctadecane-1,3-diol.

20. (previously presented): The method according to claim 17, wherein the compound of formula (II) is (2S, 3R)-2-octadecanoylaminoctadecane-1,3-diol.